

GOVERNMENT

SIKKIM



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Saturday 09th December, 2017

No. 599

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 21/2017 – State Tax

Date: 08th August, 2017

NOTIFICATION

In exercise of the powers conferred by sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017, read with section 168 of the Sikkim Goods and Services Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal before the dates as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial Number	Month	Date for filing of GSTR-3B
(1)	(2)	(3)
1.	July, 2017	20 th August, 2017
2.	August, 2017	20 th September, 2017.

2. This notification shall come into force with effect from the 8th day of August, 2017.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**